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<u>REMARKS</u>

By the present amendment, claims 1, 12, and 13 have been amended by incorporating therein the subject matter of claims 7 or 28. Accordingly, claims 2, 7, 15, and 28 have been canceled, claims 3, 6, and 31-32 have been amended to depend on claim 1 instead of claim 2, claim 26 has been amended to depend on claim 1 instead of claim 7, and claim 29 has been amended to depend on claim 13 instead of claim 28.

Further, claims 21, 22 and 23 have been amended to be dependent on claims 20, 21 and 22, respectively (instead of 19, 20 and 21) and claim 30 has been amended to recite that the retardation layer is provided directly on the adhesive layer.

Claims 1, 3-6, 8-14, 16-27, and 29-34 are pending in the present application. Independent claim 1 and claims 3-6 and 8-11, 19-23, 26, and 31-32 dependent directly or indirectly on claim 1 are directed to a polarizing element. Independent claim 12 is directed to a liquid crystal display. Independent claim 13 and claims 14, 16-18, 24-25, 27, 29-30, and 33-34 dependent directly or indirectly on claim 13 are directed to a method of manufacturing a polarizing element.

Applicants' representative apologizes for the erroneous summary of the pending claims in the first paragraph of the Remarks in the Amendment filed on February 24, 2005.

In the Office Action, claim 22 is objected to as lacking antecedent basis, and claim 30 is provisionally objected to as substantial duplicate of claim 27.

Claims 21, 22 and 23 have been amended to be dependent on claims 20, 21 and 22, respectively (instead of 19, 20 and 21) and claim 30 has been amended to recite that the retardation layer is provided directly on the adhesive layer. Accordingly, it is submitted that the objections should be withdrawn.

Next, in the Office Action, claims 1, 8, 11-14, 16, 20, 25, 27, and 30 are rejected under 35

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U.S.C. 102(b) as anticipated by US 6,008,871 to Okumura ("Okumura"), claims 9 and 17 are rejected under 35 U.S.C. 103(a) as obvious over Okumura in view of US 5,880,800 to Mikura et al. ("Mikura"), and claims 10 and 18 are rejected under 35 U.S.C. 103(a) as obvious over Okumura in view of US 6,288,172 to Goetz et al. ("Goetz").

Independent claims 1, 12, and 13 have been amended by incorporating therein the subject matter of claim 7 or 28, respectively, which are not included in these rejections. Further, the other claims are dependent on one of claims 1, 12, or 13. Accordingly, it is submitted that the rejections are moot.

In view of the above, it is submitted that the rejections should be withdrawn.

Next, in the Office Action, claims 1-3, 6, 11-15, 20, 25, 27, and 30 are rejected under 35 U.S.C. 102(e) as anticipated by US 6,574,044 to Sahouani et al. ("Sahouani"), and claims 31-34 are rejected under 35 U.S.C. 103(a) as obvious over Sahouani.

Independent claims 1, 12, and 13 have been amended by incorporating therein the subject matter of claim 7 or 28, respectively, which are not included in these rejections. Further, the other claims are dependent on one of claims 1, 12, or 13. Accordingly, it is submitted that the rejections are moot.

In view of the above, it is submitted that the rejections should be withdrawn.

Next, in the Office Action, claims 1-8, 11-16, 19-25 and 31-34 are rejected under 35 U.S.C. 103(a) as obvious over US 5,999,243 to Kameyama et al. ("Kameyama") in view of US 2003/0002154 to Trapani et al. ("Trapani"), claims 9 and 17 are rejected under 35 U.S.C. 103(a) as obvious over Kameyama and Trapani, further in view of US 5,880,800 to Mikura et al. ("Mikura"), and claims 10 and 18 are rejected under 35 U.S.C. 103(a) as obvious over Kameyama and Trapani, further in view of US 6,288,172 to Goetz et al. (Goetz).

The rejection is respectfully traversed. It is submitted that a certified copy of the Japanese application and a verified English translation were submitted with the Declaration under 37 C.F.R. 1.131, and that the Japanese application itself constitutes an appropriate record of the invention by the inventors with a set date. Thus, the Japanese application meets the requirement for "original exhibits of drawings or records, or photocopies thereof" as required by Rule 1.131(b). In particular, it is submitted that the purpose of Rule 1.131(b) is to avoid a mere pleading without supporting facts and to enable the U.S. Patent and Trademark Office to confirm that the exhibits sufficiently disclose the invention, but the purpose of the rule is not to require the first original drawings or description of the invention ever made. Specifically, MPEP 715.07 does not require sketches, blueprints, photographs or notebook entries, but only "any satisfactory evidence of the facts." See MPEP page 700-230, right col. Thus, the statement from Ex parte Donovan cited in MPEP 715.07, left col., stands for the proposition that sketches or models should be furnished only if they are relied upon, which is made clear by the next sentence "However, when reviewing a 37 C.F.R. 1.131 affidavit or declaration, the examiner must consider all of the evidence presented in its entirety..." See MPEP, page 700-231, left col. In another passage (not reproduced in MPEP 715.07), <u>Donovan</u> explains the rationale for requiring the appending of documents:

In the development of an invention it is often difficult to determine at what particular point the perfected invention first came into view. An inventor may believe that certain crude drawings or devices made at the outset of his experiments contain the invention which was subsequently developed and perfected; but this belief on his part is a matter of opinion only.

Ex parte Donovan, 1890 C.D. 109 (1890), cited in Chisum on Patents, §3.08[1], page 3-140.1 note 15. This passage of Donovan confirms that exhibits are required because they help in determining, independently from the inventor's belief, whether the invention was completed. In other words,

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the purpose of requiring factual evidence in addition to the submission of an affidavit or declaration is not to obtain first or initial drawings or models, but to ascertain whether the factual evidence is sufficient to establish completion of the invention.

Further, MPEP clearly mandates that "all of the evidence, presented in its entirety, including the affidavits or declarations and all accompanying exhibits, records and 'notes,'" must be considered. See MPEP, page 700-231, left col. Accordingly, since the present Applicants are entitled to show completion of the invention in the United States or in any NAFTA or WTO country, they are entitled consideration in its entirety of the factual evidence submitted with the Declaration, even though such evidence may not include first or original "blueprints" or "models".

As discussed in details in the Declaration, the evidence submitted with the Declaration clearly shows prior completion of the invention in a WTO country, including reduction to practice of the invention. In particular, in the Japanese application, the present inventors reported experimental results substantially identically to the experimental results reported in the present specification. These experimental results evidence that the present inventors had reduced to practice the invention claimed in the present application at the filing date of the Japanese application.

In view of the above, it is submitted that the rejections should be withdrawn.

In conclusion, the invention as presently claimed is patentable. It is believed that the claims are in allowable condition and a notice to that effect is earnestly requested.

In the event there is, in the Examiner's opinion, any outstanding issue and such issue may be resolved by means of a telephone interview, the Examiner is respectfully requested to contact the undersigned attorney at the telephone number listed below.

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In the event this paper is not considered to be timely filed, the Applicants hereby petition for an appropriate extension of the response period. Please charge the fee for such extension and any other fees which may be required to our Deposit Account No. 50-2866.

Respectfully submitted,

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